

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

IN RE:)	Case No. 09-54939
)	
JAMES DIXON,)	Chapter 13
)	
Debtor.)	Chief Judge Marilyn Shea-Stonum
)	
)	
)	UNITED STATES' RESPONSE TO
)	DEBTOR'S OBJECTION TO
)	<u>ALLOWANCE OF CLAIM</u>

NOW COMES the United States of America, on behalf of its agency, the Internal Revenue Service, by its attorney, Steven M. Dettelbach, United States Attorney for the Northern District of Ohio, through James L. Bickett, Assistant U.S. Attorney, and for its response to the debtor's Objection to Allowance of Claim states as follows:

1. The debtor's objection is premature.
2. As stated in the debtor's objection, the debtor's returns for the tax years 2004 and 2005 were filed with the Internal Revenue Service's office in Akron, Ohio, on January 24, 2010.
3. The debtor's objection was filed on January 27, 2010.
4. Once the debtor's returns have been processed and the Internal Revenue Service has had the opportunity to review them, the Internal Revenue Service's proof of claim will be amended as necessary.

WHEREFORE the United States, on behalf of the Internal Revenue Service, prays that the debtor's objection be overruled insofar as it is premature.

Respectfully submitted,

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United States Attorney

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CERTIFICATE OF SERVICE

I hereby certify that, on **March 5, 2010**, a copy of the foregoing *United States' Response to Debtor's Objection to Allowance of Claim* was forwarded by electronic notification, or as otherwise indicated, to the following:

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/s/ James L. Bickett
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